

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Brownstown Cnt Com Sch Corp (3695)**

| 1006 Category                             | Account                                      | FY 1997            | FY 2006            | FY 2007            | 10 Year Increase | 1 Year Increase |
|---|--|--------------------|--------------------|--------------------|------------------|-----------------|
| <b>Student Academic Achievement</b>       |  |                    |                    |                    |                  |                 |
|   | 11100 Elementary                             | \$1,911,339        | \$2,348,414        | \$2,300,429        | 20%              | -2%             |
|   | 11200 Middle/Junior High                     | \$954,733          | \$1,243,821        | \$1,273,975        | 33%              | 2%              |
|   | 11300 High School                            | \$1,078,794        | \$1,422,282        | \$1,406,121        | 30%              | -1%             |
|   | 11410 Agriculture A                          | \$45,795           | \$77,133           | \$76,456           | 67%              | -1%             |
|   | 11450 Consumer and Homemaking                | \$86,741           | \$121,376          | \$122,935          | 42%              | 1%              |
|   | 11480 Industrial Education A                 | \$89,839           | \$62,998           | \$62,501           | -30%             | -1%             |
|   | 11520 Area School Participation              | \$20,963           | \$33,488           | \$47,680           | 127%             | 42%             |
|   | 11590 Other Vocational Education Programs    | \$0                | \$0                | \$0                | n/a              | n/a             |
|   | 12100 Gifted and Talented                    | \$33,801           | \$145,189          | \$126,130          | 273%             | -13%            |
|   | 12210 Mild Mental Handicap                   | \$130,682          | \$241,604          | \$257,188          | 97%              | 6%              |
|   | 12350 Homebound                              | \$4,541            | \$357              | \$0                | -100%            | -100%           |
|   | 12510 Communication Disorder                 | \$59,239           | \$82,125           | \$85,634           | 45%              | 4%              |
|   | 12520 Compensatory                           | \$910              | \$19,217           | \$319              | -65%             | -98%            |
|   | 12620 Learning Disability - All Others       | \$31,131           | \$55,623           | \$57,492           | 85%              | 3%              |
|   | 12710 Equal Opportunity At Risk              | \$0                | \$943              | \$0                | n/a              | -100%           |
|   | 12810 Special Education Preschool            | \$25,643           | \$53,601           | \$63,874           | 149%             | 19%             |
|   | 12900 Other Special Programs                 | \$18,756           | \$0                | \$0                | -100%            | n/a             |
|   | 13100 Adult Basic Education                  | \$8,059            | \$22,814           | \$21,429           | 166%             | -6%             |
|   | 13200 Advanced Adult Education               | \$457              | \$2,309            | \$1,564            | 242%             | -32%            |
|   | 14300 High School                            | \$16,873           | \$35,202           | \$36,970           | 119%             | 5%              |
|   | 16100 Remediation Testing                    | \$0                | \$61,599           | \$70,852           | n/a              | 15%             |
|   | 22220 School Library                         | \$105,434          | \$117,276          | \$97,037           | -8%              | -17%            |
|   | 22230 Audiovisual                            | \$3,026            | \$2,065            | \$7,527            | 149%             | 264%            |
|   | 22240 Education Television                   | \$0                | \$0                | \$0                | n/a              | n/a             |
|   | 22250 Computer Assisted Instruction Services | \$16,175           | \$3,492            | \$49,301           | 205%             | > 500%          |
|   | 24100 Office of the Principal Services       | \$329,938          | \$512,786          | \$444,018          | 35%              | -13%            |
|   | 25820 Textbooks and Repairs                  | \$172,022          | \$147,282          | \$125,923          | -27%             | -15%            |
|   | 26497 Teachers Retirement Fund               | \$174,879          | \$374,567          | \$372,874          | 113%             | 0%              |
|   | 41100 Transfer Tuition                       | \$6,830            | \$7,434            | \$3,520            | -48%             | -53%            |
|   | 41400 Joint Services and Supply              | \$191,039          | \$199,428          | \$268,078          | 40%              | 34%             |
| <b>Student Academic Achievement Total</b> |  | <b>\$5,517,637</b> | <b>\$7,394,423</b> | <b>\$7,379,824</b> | <b>34%</b>       | <b>0%</b>       |
| <b>Student Instructional Support</b>      |  |                    |                    |                    |                  |                 |
|   | 21120 Attendance Services                    | \$18,069           | \$27,946           | \$28,286           | 57%              | 1%              |
|   | 21130 Social Work Services                   | \$22,925           | \$2,853            | \$5,525            | -76%             | 94%             |
|   | 21220 Counseling Services                    | \$204,309          | \$204,035          | \$188,262          | -8%              | -8%             |
|   | 21340 Nurse Services                         | \$49,334           | \$82,086           | \$45,525           | -8%              | -45%            |
|   | 21430 Psychological Counseling               | \$0                | \$0                | \$0                | n/a              | n/a             |
|   | 22110 Service Area Direction                 | \$1,944            | \$1,713            | \$106              | -95%             | -94%            |

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|--|---|------------------|------------------|------------------|------------------|-----------------|
|  | 22120 Instruction & Curriculum Development    | \$3,385          | \$94,689         | \$99,235         | > 500%           | 5%              |
|  | 22130 Instructional Staff Training Services   | \$210            | \$0              | \$0              | -100%            | n/a             |
|  | 23110 Service Area Direction                  | \$16,335         | \$18,772         | \$15,244         | -7%              | -19%            |
|  | 23120 Service Area Assistants                 | \$46,184         | \$233,225        | \$155,954        | 238%             | -33%            |
|  | 23190 Other Governing Body Services           | \$7,099          | \$8,788          | \$10,076         | 42%              | 15%             |
|  | 23210 Office of the Superintendent            | \$104,496        | \$131,907        | \$136,506        | 31%              | 3%              |
|  | 23220 Community Relations                     | \$0              | \$2,291          | \$481            | n/a              | -79%            |
|  | 23290 Other Executive Administrative Services | \$3,479          | \$2,927          | \$3,616          | 4%               | 24%             |
|  | 26440 Inservice Training (Non-Instructional)  | \$0              | \$0              | \$0              | n/a              | n/a             |
|  | 26450 Health Services                         | \$290            | \$1,410          | \$1,150          | 297%             | -18%            |
|  | 26710 Technology Support and Maintenance      | \$0              | \$0              | \$0              | n/a              | n/a             |
| <b>Student Instructional Support Total</b> |   | <b>\$478,058</b> | <b>\$812,641</b> | <b>\$689,967</b> | <b>44%</b>       | <b>-15%</b>     |
| <b>Overhead and Operational</b>            |   |                  |                  |                  |                  |                 |
|  | 23150 Legal Services                          | \$1,800          | -\$3,249         | \$0              | -100%            | n/a             |
|  | 23160 Promotion Expenses                      | \$1,108          | \$0              | \$96             | -91%             | n/a             |
|  | 23230 Staff Relations and Negotiations        | \$3,554          | \$1,722          | \$1,907          | -46%             | 11%             |
|  | 25230 Receiving and Disbursing Funds          | \$0              | \$0              | \$2,265          | n/a              | n/a             |
|  | 25291 Refund of Revenue                       | \$3,199          | \$6,400          | \$0              | -100%            | -100%           |
|  | 25295 Bank Service Charge                     | \$0              | \$5              | \$0              | n/a              | -100%           |
|  | 25360 Rent of Buildings & Equipment           | \$0              | \$49,061         | \$50,781         | n/a              | 4%              |
|  | 25420 Maintenance of Buildings                | \$700,625        | \$1,150,191      | \$1,157,118      | 65%              | 1%              |
|  | 25430 Maintenance of Grounds                  | \$15,277         | \$5,664          | \$10,098         | -34%             | 78%             |
|  | 25440 Maintenance of Equipment                | \$220            | \$137,779        | \$145,481        | > 500%           | 6%              |
|  | 25450 Vehicle Maintenance (other than buses)  | \$6,605          | \$16,700         | \$20,689         | 213%             | 24%             |
|  | 25460 Security Services                       | \$154            | \$0              | \$0              | -100%            | n/a             |
|  | 25470 Insurance (other than buses)            | \$43,782         | \$83,139         | \$84,778         | 94%              | 2%              |
|  | 25510 Service Area Direction                  | \$34,824         | \$0              | \$0              | -100%            | n/a             |
|  | 25520 Vehicle Operation                       | \$317,497        | \$419,420        | \$409,634        | 29%              | -2%             |
|  | 25540 Vehicle Servicing and Maintenance       | \$143,485        | \$183,652        | \$208,935        | 46%              | 14%             |
|  | 25550 Purchase of School Buses                | \$85,124         | \$286,889        | \$164,707        | 93%              | -43%            |
|  | 25560 Insurance on Buses                      | \$11,359         | \$24,311         | \$18,828         | 66%              | -23%            |
|  | 25580 Contracted Transportation Services      | \$14,296         | \$11,150         | \$6,496          | -55%             | -42%            |
|  | 25620 Food Preparation and Dispensing         | \$139,991        | \$184,595        | \$192,269        | 37%              | 4%              |
|  | 25640 Food Purchases                          | \$238,526        | \$311,506        | \$356,860        | 50%              | 15%             |
|  | 25690 Other Food Services                     | \$3,765          | \$18,751         | \$8,969          | 138%             | -52%            |
|  | 26495 Official Bonds                          | \$823            | \$1,594          | \$945            | 15%              | -41%            |
|  | 26499 Other                                   | \$0              | \$2,425          | \$2,965          | n/a              | 22%             |
|  | 26600 Data Processing                         | \$5,843          | \$0              | \$0              | -100%            | n/a             |
|  | 32000 Community Recreation                    | \$10,880         | \$2,586          | \$1,740          | -84%             | -33%            |

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|---------------------------------------|---|--------------------|--------------------|--------------------|------------------|-----------------|
|                                       | 34000 Athletic Coaches                  | \$44,737           | \$104,523          | \$97,637           | 118%             | -7%             |
|                                       | 39900 Other Community Services          | \$0                | \$0                | \$0                | n/a              | n/a             |
|                                       | 49200 Scholarships                      | \$0                | \$0                | \$1,624            | n/a              | n/a             |
|                                       | 52200 Temporary Loans, INTEREST ON DEBT | \$17,837           | \$15,500           | \$0                | -100%            | -100%           |
| <b>Overhead and Operational Total</b> |   | <b>\$1,845,310</b> | <b>\$3,014,314</b> | <b>\$2,944,824</b> | <b>60%</b>       | <b>-2%</b>      |

| <b>Nonoperational</b>       |  |                  |                    |                    |            |           |
|-----------------------------|--|------------------|--------------------|--------------------|------------|-----------|
|                             | 25320 Land Acquisition and Development               | \$0              | \$7,399            | \$0                | n/a        | -100%     |
|                             | 25330 Professional Services                          | \$1,657          | \$29,548           | \$32,667           | > 500%     | 11%       |
|                             | 25350 Building Acquisition/Construction/Improvement  | \$6,705          | \$0                | \$0                | -100%      | n/a       |
|                             | 25351 Building Acquisition/Construction/Improvement  | \$44,424         | \$80,694           | \$185,800          | 318%       | 130%      |
|                             | 25370 Purchase of Moveable Equipment                 | \$0              | \$4,440            | \$3,062            | n/a        | -31%      |
|                             | 25380 Purchase of Mobile or Fixed Equipment          | \$99,232         | \$99,916           | \$92,503           | -7%        | -7%       |
|                             | 25390 Other Facilities Acquisition & Construction    | \$50,096         | \$12,750           | \$2,354            | -95%       | -82%      |
|                             | 51100 Bonds, PRINCIPAL OF DEBT                       | \$0              | \$440,000          | \$455,000          | n/a        | 3%        |
|                             | 52100 Bonds, INTEREST ON DEBT                        | \$0              | \$511,898          | \$497,583          | n/a        | -3%       |
|                             | 53100 Buildings, LEASE RENTAL                        | \$712,039        | \$502,500          | \$502,500          | -29%       | 0%        |
|                             | 54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS | \$0              | \$0                | \$0                | n/a        | n/a       |
| <b>Nonoperational Total</b> |  | <b>\$914,154</b> | <b>\$1,689,145</b> | <b>\$1,771,468</b> | <b>94%</b> | <b>5%</b> |

| <b>prorated</b>       |                                      |                    |                    |                    |            |             |
|-----------------------|--------------------------------------|--------------------|--------------------|--------------------|------------|-------------|
|                       | 26491 PERF                           | \$61,626           | \$86,217           | \$95,390           | 55%        | 11%         |
|                       | 26492 Social Security                | \$457,874          | \$649,414          | \$627,146          | 37%        | -3%         |
|                       | 26493 Workmen's Compensation         | \$35,967           | \$18,542           | \$19,199           | -47%       | 4%          |
|                       | 26494 Group Insurance                | \$556,314          | \$1,267,280        | \$1,060,184        | 91%        | -16%        |
|                       | 26496 Unemployment Compensation      | \$3,370            | \$9,670            | \$961              | -71%       | -90%        |
|                       | 26498 Severance/Early Retirement Pay | \$0                | \$82,533           | \$0                | n/a        | -100%       |
| <b>prorated Total</b> |                                      | <b>\$1,115,152</b> | <b>\$2,113,656</b> | <b>\$1,802,879</b> | <b>62%</b> | <b>-15%</b> |

| 1006 Category                 | FY1997             | FY2006              | FY2007              | 10 Year Increase | 1 Year Increase | FY97 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp |
|-------------------------------|--------------------|---------------------|---------------------|------------------|-----------------|---------------------|---------------------|---------------------|
| Student Academic Achievement  | \$6,309,813        | \$8,978,120         | \$8,730,688         | 38%              | -3%             | 63.9%               | 59.8%               | 59.8%               |
| Student Instructional Support | \$548,560          | \$983,323           | \$814,328           | 48%              | -17%            | 5.6%                | 6.5%                | 5.6%                |
| Overhead and Operational      | \$2,097,258        | \$3,370,266         | \$3,269,739         | 56%              | -3%             | 21.2%               | 22.4%               | 22.4%               |
| Nonoperational                | \$914,680          | \$1,692,470         | \$1,774,206         | 94%              | 5%              | 9.3%                | 11.3%               | 12.2%               |
| <b>Grand Total</b>            | <b>\$9,870,311</b> | <b>\$15,024,179</b> | <b>\$14,588,961</b> | <b>48%</b>       | <b>-3%</b>      |                     |                     |                     |

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|---------------|---|---------------|---------------|---------------|------------------|-----------------|
|               |   | <b>FY1997</b> | <b>FY2006</b> | <b>FY2007</b> |                  |                 |
|               | <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> | 69.5%         | 66.3%         | 65.4%         |                  |                 |